



## Ohio Revised Code

### Section 5735.103 Padlocking pumps of retail service station.

Effective: October 1, 1996

Legislation: House Bill 305 - 121st General Assembly

---

Whenever the tax commissioner discovers any motor fuel at a retail service station subject to the taxes levied under this chapter and upon which the taxes have not been paid, the commissioner may padlock the pumps of the retail service station until the taxes are paid.

---